ABSTRACT OF THE DISCLOSURE

A bill deposit/withdrawal machine for performing deposit or withdrawal of bills includes a deposit/withdrawal port for performing deposit or withdrawal of bills, a bill discriminating unit for discriminating bills, a plurality of bill accepting boxes for accepting bills, a bill transport path for transporting bills, an upper bill mechanism disposed in an upper portion of the machine for forming a unit including the deposit/withdrawal port and the bill discriminating unit, and a lower bill mechanism disposed in a lower portion of the machine for forming a unit including the plurality of bill accepting boxes. The upper bill mechanism includes a reject box for accepting non-returning bills which cannot be accepted into the plurality of boxes or bills forgotten to be taken out.